

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tod and Lori Hinkle
DOCKET NO.: 05-01529.001-R-1
PARCEL NO.: 06-23-04-663-B1

The parties of record before the Property Tax Appeal Board are Tod and Lori Hinkle, the appellants, and the Union County Board of Review.

The subject property consists of a one and one-half story masonry dwelling containing 2,151 square feet of above grade living area that was built in 1996. The property features a full finished basement, central air conditioning, a fireplace, a two-car detached, and a two-car attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellants submitted an appraisal of the subject property. The appraisal estimated a fair market value of \$192,000 as of April 2006, using the sales comparison approach to value. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$100,620 was disclosed. The subject's assessment reflects an estimated market value of \$301,890 using Union County's 2005 three-year median level of assessments of 33.33%. In support of the subject's assessment, the board of review submitted photographs and an equity analysis detailing four assessment comparables to demonstrate the subject property was being uniformly assessed. The board of review did not submit any market evidence to support its assessed valuation of the subject property. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Union County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	2,620
IMPR.:	\$	61,374
TOTAL:	\$	63,994

Subject only to the State multiplier as applicable.

parties and the subject matter of this appeal. The Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellants argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellants have overcome this burden. The Board gave no weight to the assessment comparables submitted by the board of review. The Board finds this evidence fails to address the market value complaint raised by the appellants. The Board finds the best and only evidence of the subject's fair market value contained in this record is the appraisal submitted by the appellants for \$192,000. The subject's assessment reflects an estimated market value of \$301,890, which is considerably higher than the appraisal. Based on this analysis, the Board finds the preponderance of the evidence demonstrates the subject property was overvalued and a reduction is warranted.

In conclusion, the Board finds the appellants demonstrated overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a reduction is warranted. Since fair market value has been established, the three-year median level of assessments for Union County of 33.33% shall apply.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.